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**REGULAR SESSION DECEMBER 23, 2019**

This day the Board of Morrow County Commissioners met in their office at 80 North Walnut St., Ste. A, Mt. Gilead, Ohio with the following members present: Mr. Davis and Mr. Whiston.

Absent: Mr. Castle

Public in attendance: Andy Ware (Development), Joe Carroll (Airport), Mike Baker (Marengo Mayor) and Chris Connelly (Taft law).

The meeting was opened with prayer and pledge of allegiance to the flag, and then called to order by Mr. Davis, who then proceeded with the business at hand. The following matters came before the Board for their consideration and approval.

**IN THE MATTER OF  
APPROVAL OF THE MINUTES  
OF REGULAR SESSION OF DECEMBER 18, 2019: 19-R-973**

Mr. Whiston made a motion to approve the minutes of regular session of December 18, 2019, as recorded in the Commissioners Journal # 48.

Mr. Davis duly seconded this motion

Roll Call Vote: ...,Mr. Castle..., "absent" ...,Mr. Whiston..., "yea" ...,Mr. Davis..., "yea"

**IN THE MATTER OF  
APPROVAL OF BILLS FOR PAYMENT: 19-R-974**

Mr. Whiston made a motion to approve payment of bills numbered 1 through 130 submitted by the Morrow County Auditor's office.

Mr. Davis duly seconded this motion

Roll Call Vote: ...,Mr. Castle..., "absent" ...,Mr. Whiston..., "yea" ...,Mr. Davis..., "yea"

**IN THE MATTER OF  
PAY-INS: 19-R-975**

The following pay-ins were made to Patricia K. Davies, Morrow County Auditor:

Pay-in #193631 Payment received from Businessolver for COBRA payment – November 2019 7222-7200-740100 \$783.23

Pay-in #193639 Payment received from Ketterman customers for sewer fund 5121 \$55.84

Pay-in #193640 Payment received from Johnsville customers for sewer fund 5100 \$171.00

Pay-in #193641 Payment received from Chesterville customers for sewer fund 5159 \$125.00

Pay-in #193653 Payment received from Inmate Calling Solutions for October 2019 phone commissary – Sheriff portion 2901-1020-420204 \$2,271.63

Pay-in #193653 Payment received from Inmate Calling Solutions for October 2019 phone commissary – General Fund portion 1000-1020-420204 \$400.87

Pay-in #193669 Payment received from AVI for vending machine sales 1000-1090-480808 \$54.58

Pay-in #193664 Payment received from Johnsville customers for sewer fund 5100 \$114.00

Pay-in #193665 Payment received from Johnsville customers for sewer fund 5100 \$114.00

Pay-in #193666 Payment received from Chesterville customers for sewer fund 5159 \$60.00

Pay-in #193667 Payment received from SoMoCo customers for sewer fund 5110 \$39.60

**IN THE MATTER OF  
TRANSFER OF FUNDS – JOB AND FAMILY SERVICES FUND 2111 PUBLIC  
ASSISTANCE: 19-T-239**

At the request of Sundie Brown, Director, a motion was made by Mr. Whiston to approve the following transfer of funds:

\*\*Reason – move excess appropriation to pay Marion Goodwill contract expenses through 2019

From 2111-1044-510120 PA Admin Employee Wages to 2111-1049-530335 PA CCMEP TANF Program Services in the amount of \$10,000.00

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
TRANSFER OF FUNDS – JOB AND FAMILY SERVICES FUND 2152 WIOA: 19-T-240**

At the request of Sundie Brown, Director, a motion was made by Mr. Davis to approve the following transfer of funds:

\*\*Reason – move excess appropriation to pay Marion Goodwill contract expenses through 2019.  
From 2152-1102-530335 WIOA Dislocated Worker Program Services to 2152-1101-530335 WIOA CCMEP Youth Program Services in the amount of \$10,000.00

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
TRANSFER OF FUNDS – GENERAL FUND, SHERIFF: 19-T-241**

At the request of Melissa Caldwell, Accounts Payable/Receivable, a motion was made by Mr. Whiston to approve the following transfer of funds:

\*\*Reason – moved for salaries and training/travel for bill due to First Knox  
From 1000-9019-510120 Employee Wages to 1000-9019-510122 Certified Wages in the amount of \$5,000.00  
From 1000-9019-530319 IT Services to 1000-9019-510122 Certified Wages in the amount of \$380.08  
From 1000-9019-530342 Postage to 1000-9019-510122 Certified Wages in the amount of \$150.00  
From 1000-9019-530346 Copier Lease to 1000-9019-510122 Certified Wages in the amount of \$1,905.05  
From 1000-9019-540400 Supplies to 1000-9019-510122 Certified Wages in the amount of \$122.04  
From 1000-9019-540410 Office Supplies to 1000-9019-510190 OT Wages in the amount of \$439.45  
From 1000-9019-540422 Uniforms to 1000-9019-510190 OT Wages in the amount of \$1,000.00  
From 1000-9019-540422 Uniforms to 1000-9019-510213 Medicare in the amount of \$512.09  
From 1000-9019-550740 Equipment to 1000-9019-520330 Training/Travel in the amount of \$485.95

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
TRANSFER OF FUNDS – SHERIFF FUND 2966 – OUTSIDE HOUSING: 19-T-242**

At the request of Melissa Caldwell, Accounts Payable/Receivable, a motion was made by Mr. Whiston to approve the following transfer of fund:

\*\*Reason – move to salaries

From 2966-9666-510211 OPERS to 2966-9666-510129 Wages in the amount of \$7,409.37  
From 2966-9666-510230 W/Comp to 2966-9666-510129 Wages in the amount of \$620.05  
From 2966-9666-510240 Unemployment to 2966-9666-510129 Wages in the amount of \$661.04  
From 2966-9666-530339 Inmate Food to 2966-9666-510129 Wages in the amount of \$7,000.00  
From 2966-9666-530339 Inmate Food to 2966-9666-510190 OT in the amount of \$2,000.00  
From 2966-9666-530339 Inmate Food to 2966-9666-510213 Medicare in the amount of \$500.00

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
TRANSFER OF FUNDS – GENERAL FUND, JUVENILE HOUSING: 19-T-243**

Mr. Whiston made a motion to approve the following transfer of funds:

\*\*Reason – invoices for December and going into 2020

From 1000-0133-510220 Health Insurance to 1000-0635-530321 Juvenile Housing in the amount of \$75,000.00

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis..., “yea”

**IN THE MATTER OF  
TRANSFER OF FUNDS – VETERANS SERVICE COMMISSION: 19-T-244**

At the request of the Morrow County Auditor’s Office, a motion was made by Mr. Davis to approve the journalizing of the following transfer of funds for Veteran’s vehicle replacements:

From 1000-0027-530300 Purchased Services to 4027-0027-550750 Motor Vehicles in the amount of \$15,000.00

From 1000-0027-550750 Vehicle Replacement to 4027-0027-550750 Motor Vehicles in the amount of \$5,000.00

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis..., “yea”

**IN THE MATTER OF  
APPROVAL OF DOLLAR TREE DISTRIBUTION PAYMENT: 19-R-976**

Mr. Whiston made a motion the The Morrow County Commissioners approve spending of \$1,778,000 from Fund 8059 to Dollar Tree Distribution Inc. for roadwork completed for Cardinal Drive and State Route 61 as approved by the State of Ohio Controlling Board.

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis..., “yea”

**IN THE MATTER OF  
APPROVAL OF TITLE IV-D CONTRACT BETWEEN MORROW COUNTY CHILD  
SUPPORT ENFORCEMENT AGENCY AND THE MORROW COUNTY  
PROSECUTOR: 19-R-977**

Mr. Whiston made a motion to approve IV-D contract between Morrow County Child Support Enforcement Agency and the Morrow County Prosecutor, as submitted by Sundie Brown, Director Job and Family Services. The contract will be effective October 1, 2019 through September 30, 2020, unless terminated according to the terms of the contract.

Payment for all services provided in accordance with the provision of this contract are contingent upon the availability of the non-federal share and FFP reimbursement as follows:

	AMOUNT	SOURCE
Non-Federal Share	\$1,912.71	Local Sources
FFP Reimbursement	\$3,712.92	
Total IV-D Contract Cost	\$5,625.63	

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis..., “yea”

**IN THE MATTER OF  
TRANSFER OF FUNDS (CASH) – GENERAL FUND TO FUND 3777 EMPLOYER  
RETIREMENT RESOURCES: 19-T-245**

Mr. Whiston made a motion to approve the following transfer of funds (cash):

From 1000-0120-590910 Transfer Out (Debt) to 3777-1090-490931 Transfer In Employer Retirement Resources in the amount of \$50,000.00

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
APPROVAL TO RECESS SESSION: 19-R-978**

Mr. Davis made a motion to recess session at 9:23 a.m.

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
APPROVAL TO RETURN TO REGULAR SESSION: 19-R-979**

Mr. Davis made a motion to return to regular session at 2:50 p.m.

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
APPROVAL OF ANNUAL COUNTY HIGHWAY SYSTEM MILEAGE CERTIFICATION:  
19-R-980**

**WHEREAS**, as certified by the Board of County Commissioners and/or reported by the Director of Transportation in accordance with the provisions specified in Section 4501.04 of the Ohio Revised Code, the total certified mileage, at the end of calendar year 2018, in Morrow County was 376.074 miles; and

**WHEREAS**, after consideration of all mileage adjustments during Calendar Year 2019 and determine the net increase or decrease in mileage, Mr. Whiston made a motion to hereby certify a total of 376.074 miles of public road in Morrow County.

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., "absent" ..,Mr. Whiston..., "yea" .., Mr. Davis..., "yea"

**IN THE MATTER OF  
RESOLUTION DECLARING THE IMPROVEMENTS TO CERTAIN PARCELS WITHIN THE UNINCORPORATED AREA OF MORROW COUNTY TO BE A PUBLIC PURPOSE AND EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS OF THE IMPROVEMENTS TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; DESIGNATING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT THE PARCELS; ESTABLISHING A REDEVELOPMENT TAX EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AUTHORIZING THE COUNTY TREASURER TO PAY A PORTION OF THE SERVICE PAYMENTS IN LIEU OF TAXES TO EACH OF THE HIGHLAND LOCAL SCHOOL DISTRICT AND THE TRI-RIVERS JOINT VOCATIONAL SCHOOL DISTRICT; AND AUTHORIZING AND APPROVING RELATED MATTERS: 19-R-981**

Mr. Whiston offered a motion to adopt the following Resolution:

**RESOLUTION**

**WHEREAS**, in accordance with Ohio Revised Code Sections 5709.77 through 5709.78, Morrow County, Ohio (the "County") desires to provide for a tax increment financing program to

facilitate the development of certain real property (the "Project") located within the unincorporated area of the County.

**WHEREAS**, the Project is expected to consist of the acquisition, construction, improvement, and equipping of mixed-use residential, commercial and retail structures and related improvements; and

**WHEREAS**, Ohio Revised Code Sections 5709.77, 5709.78, 5709.79 and 5709.80 authorize this Board of County Commissioners (the "Board") of the County, by resolution, to declare certain public infrastructure improvements to be a public purpose, exempt from taxation the increase in assessed value to each parcel of real property located within the unincorporated area of the County that directly benefits from the public infrastructure improvements, require the owner of each parcel to make service payments in lieu of taxes, establish a redevelopment tax equivalent fund for the deposit of those service payments, and specify public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the exempted parcels; and

**WHEREAS**, under Ohio Revised Code Section 5709.78(A), this Board has determined that the public infrastructure improvements further described on **Exhibit A** attached to, and incorporated into, this Resolution (as further defined in Ohio Revised Code Section 5709.40(A)(8) and 5709.77(H), the "Public Infrastructure Improvements") to be a public purpose; and

**WHEREAS**, under Ohio Revised Code Section 5709.78(A), this Board has determined to declare 75% of the increase in assessed value that would first appear on the tax list and duplicate of real or public utility property after the date of this Resolution were it not for the exemption granted by this Resolution (as further defined in Ohio Revised Code Section 5709.77(D), the "Improvement"; provided, however, that the Improvement shall not include any increase in assessed value attributable to property used or to be used for residential purposes as determined by the Ohio Tax Commissioner pursuant to Ohio Revised Code Section 5713.041 unless or until such property is no longer used for such residential purposes) to each parcel of real property (collectively, the "Parcels" and each a "Parcel") located within the unincorporated area of the County and that directly benefits from the Public Infrastructure Improvements as more specifically described on **Exhibit B** attached to, and incorporated into, this Resolution to be exempt from taxation for a period of 20 years; and

**WHEREAS**, under Ohio Revised Code Section 5709.79, this Board has determined to require the owner or owners of each Parcel, together with their successors and assigns (collectively, the "Owners" and each an "Owner") to make service payments in lieu of taxes on the portion of the Improvement exempted from taxation under this Resolution; and

**WHEREAS**, under Ohio Revised Code Section 5709.80, this Board has determined to establish a redevelopment tax equivalent fund for the deposit of service payments in lieu of taxes, to be held in the custody of the County Auditor of Morrow County, Ohio (the "County Auditor"), as fiscal officer of the County and the Board of County Commissioners; and

**WHEREAS**, notice of the proposed adoption of this Resolution has been delivered to the board of education of the Highland Local School District (the "Local Schools") in accordance with Ohio Revised Code Sections 5709.78(C) and 5709.83; and

**WHEREAS**, notice of the proposed adoption of this Resolution has been delivered to the board of education of the Tri-Rivers Joint Vocational School District (the "JVSD," and together with the Local Schools, the "School Districts") in accordance with Ohio Revised Code Section 5709.83; and

**WHEREAS**, pursuant to the School's Resolution adopted on December 12, 2019, the Board of Education of the Local Schools has approved the terms of this Resolution and the exemption authorized herein and waived the notice requirements of R.C. Sections 5709.78(C) and 5709.83; and

**WHEREAS**, pursuant to the School's Resolution adopted on December 18, 2019, the Board of Education of the JVSD has approved the terms of this Resolution and the exemption authorized herein; and

**WHEREAS**, this Board intends to cause the County Treasurer of Morrow County, Ohio (the "County Treasurer") to pay a portion of the service payments in lieu of taxes to each of the School Districts in an amount equal to the amount of real property taxes each of the School Districts would have received had this Resolution not been adopted; and

**WHEREAS**, this Board desires that the County Treasurer forward the remainder of the service payments in lieu of taxes to the County to pay the costs of the Public Infrastructure Improvements.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Morrow County, Ohio, that:

Section 1. Public Infrastructure Improvements. This Board hereby designates the Public Infrastructure Improvements described on Exhibit A attached to, and incorporated into, this Resolution, as “public infrastructure improvements” (as defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.77(H)) made, to be made, or in the process of being made, and that, once made, will directly benefit the Parcels.

Section 2. Authorization of Tax Exemption. Under Ohio Revised Code Section 5709.78(A), this Board hereby exempts 75% of the Improvement to each Parcel (as it may be subdivided or combined in connection with the acquisition or development of a Parcel) from real property taxation for a period of 20 years commencing with the first day of the tax year following the effective date of this Resolution in which an Improvement on that Parcel would have appeared on the tax list and duplicate of real and public utility property were it not for the exemption granted by this Resolution (each a “Commencement Date”) and in all cases ending on the twentieth anniversary of the Commencement Date with respect to that Parcel or the date the Public Infrastructure Improvements are paid in full, whichever occurs first. Under Ohio Revised Code Section 5709.78(F), the exemption granted by this Resolution shall apply to the Improvement to each Parcel on a parcel-by-parcel basis. The Commencement Date for an Improvement may occur within a different tax year than the Commencement Date for an Improvement on any other Parcel, and the Improvement on each Parcel shall have a separate exemption term of 20 years, commencing on its respective Commencement Date and ending on the date that is 20 years after that Commencement Date. In no case shall any Improvement on any Parcel be exempted from taxation for longer than 20 years. In no case shall any Parcel subject to the exemption granted by this Resolution be included within an incentive district created or to be created by this Board under Ohio Revised Code Section 5709.78(B) or any incentive district created or to be created under Ohio Revised Code Section 5709.73(C). The exemption granted by this Resolution and the obligation of the Owners to make Service Payments (as defined in Section 3) are subject and subordinate to any tax exemptions applicable to any Improvements pursuant to Section 140.08, Sections 5709.12 and 5709.121, Sections 3735.65 through 3735.70 or Sections 5709.61 through 5709.69 of the Ohio Revised Code.

Section 3. Service Payments and Property Tax Rollback Payments. Pursuant to Ohio Revised Code Section 5709.79, this Board directs and requires each Owner to make annual service payments in lieu of taxes with respect to the Improvement allocable to its Parcel to the County Treasurer on or before the final dates for payment of real property taxes. Each service payment in lieu of taxes, including any penalties and interest at the then current rate established under Ohio Revised Code Sections 323.121 and 5703.47, will be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvement if it were not subject to the exemption granted in this Resolution. Such service payments in lieu of taxes, penalties and interest, and any other payments with respect to each Improvement that are received by the County Treasurer in connection with the reduction required by Ohio Revised Code Sections 319.302, 321.24, 323.152 and 323.156, as the same may be amended from time to time, or any successor provisions, as the same may be amended from time to time (the “Property Tax Rollback Payments,” and together with the service payments in lieu of taxes and penalties and interest described above, the “Service Payments”), will be allocated and distributed in accordance with Section 5 of this Resolution.

Section 4. Creation of TIF Fund. This Board hereby establishes, under Ohio Revised Code Section 5709.80, a County redevelopment tax equivalent fund (the “TIF Fund”), into which the County Treasurer shall deposit the Service Payments collected with respect to the Parcels, after payment to the Local Schools and the JVSD in the amounts and manner set forth in Section 5 of this Resolution. The TIF Fund shall be maintained in the custody of the County Auditor. The County may use amounts deposited into the TIF Fund only for the purposes authorized in Ohio Revised Code Sections 5709.77, 5709.78, 5709.79, and 5709.80, including, but not limited to, paying any costs of the Public Infrastructure Improvements in a manner that is consistent with this Resolution. The TIF Fund shall exist so long as such Service Payments are collected and used for the purposes described above. Upon fulfillment of the purposes described above, the TIF Fund shall be dissolved and any surplus funds remaining in the TIF Fund shall be transferred to the County’s general fund, all in accordance with Ohio Revised Code Section 5709.80.

Section 5. Distribution of Funds. At the same time and in the same manner as real property tax distributions, the County Treasurer shall distribute the Service Payments as follows:

FIRST, to each of the Local Schools and the JVSD, the amount of Service Payments equal in amount to the amount of real property taxes each of the Local Schools and the JVSD would have received had this Resolution not been adopted; and

SECOND, to the County Auditor for deposit in the TIF Fund.

The County shall cause the County Auditor to distribute Service Payments on deposit in the TIF Fund (i) first, to pay or reimburse the costs of Public Infrastructure Improvements; (ii) second, to the County to pay or reimburse the costs of Public Infrastructure Improvements not paid or reimbursed as a result of the application of funds identified in number (i); and (iii) third, to the County for any lawful purpose.

Section 6. Application for Real Property Tax Exemption and Remission. This Board further authorizes and directs the Chairman or his designee to: (i) make arrangements necessary and proper for the collection of Service Payments from Owners; (ii) make payment of the Service Payments to the County to be deposited into the TIF Fund; (iii) prepare and sign all agreements and instruments as may be necessary to implement this Resolution, including any applications for real property tax exemption and remission; and (iv) take all other actions as may be appropriate to implement this Resolution. Ohio Revised Code Section 5709.911 shall govern the priority status of the exemptions provided under this Resolution.

Section 7. Tax Incentive Review Council. The County has created the Morrow County Tax Incentive Review Council (the "Council"). The membership of is Council constituted under Ohio Revised Code Section 5709.85. The Council shall, in accordance with Ohio Revised Code Section 5709.85, review annually all exemptions from taxation resulting from this Resolution and any other matters as may properly come before the Council, all under Ohio Revised Code Section 5709.85.

Section 8. Ohio Development Services Agency. Under Ohio Revised Code Section 5709.78(H), the County Development Director is directed to deliver a copy of this Resolution to the Director of the Ohio Development Services Agency ("ODSA") within 15 days after its adoption. On or before March 31 of each year than an exemption granted by this Resolution remains in effect, the officer or officers authorized by Section 7 of this Resolution to take actions necessary to implement this Resolution shall prepare and submit the status report required under Ohio Revised Code Section 5709.78(H) to the Director of ODSA.

Section 9. Open Meetings. It is found and determined that all formal actions of this Board concerning and pertaining to the adoption of this resolution were taken in an open meeting of this Board, and that all deliberations of the Board, and any of its committees, that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including Ohio Revised Code Section 121.22.

Section 10. Effective Date. This Resolution shall take effect on and after the earliest period allowed by law.

Mr. Davis seconded the motion and the roll being called upon the question of its adoption the vote resulted as follows:

**Voting Aye thereon:**

Aye  
Thomas E. Whiston

Absent  
Burgess Castle

Aye  
Warren Davis

**Voting Nay thereon:**

\_\_\_\_\_  
Thomas E. Whiston

\_\_\_\_\_  
Burgess Castle

\_\_\_\_\_  
Warren Davis

The motion carried and the Resolution was adopted

Attest and certify: \_\_\_\_\_  
Patricia K. Davies, County Auditor

**EXHIBIT A**

Public Infrastructure Improvements

All of the Public Infrastructure Improvements described below are hereby determined to be “public infrastructure improvements” (as defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.77(H)) and are intended to benefit the Parcels described in **Exhibit B**. The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” described in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which “costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and any debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. Any expenditures made or incurred by the County related to such Public Infrastructure Improvements shall be eligible for payment or reimbursement. Other expenditures related to the Public Infrastructure Improvements shall be eligible for payment or reimbursement at the discretion of and subject to approval by the Board of County Commissioners of Morrow County, Ohio. The Public Infrastructure Improvements include, without limitation:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of, highways, intersections, bridges, and viaducts accessible to and serving the public, and providing signage (including traffic signage), and all other appurtenances thereto.
- Construction, reconstruction or installation of public utility improvements (including any underground municipally owned utilities), storm and sanitary sewers (including necessary site grading therefore), water and fire protection systems, and all appurtenances thereto.
- Construction, reconstruction or installation of gas, electric and communication service facilities (including any underground lines or other facilities), and all appurtenances thereto.
- Continued and ongoing maintenance, paving, repaving, striping, grading and related work on roads, highways, water and sewer lines constructed as part of the Public Infrastructure Improvements.
- Any on-going administrative expenses relating to the Public Infrastructure Improvements and maintaining the TIF revenue, including but not limited to engineering, architectural, legal, TIF administration, permitting and public infrastructure construction management, and other consulting and professional services;
- All inspection fees and other governmental fees related to the foregoing; and
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

**EXHIBIT B**

Description of the Parcels

The Parcels to be exempt under the foregoing Resolution consist of the following parcels of real property, identified by Morrow County Auditor permanent parcel identification number as of the date of the foregoing resolution, include:

- D10-001-00-311-00
- D10-052-00-001-00
- D10-052-00-002-00
- D10-052-00-003-00
- D10-052-00-005-00
- D10-052-00-007-00
- D10-052-00-008-00
- D10-052-00-009-00
- D10-052-00-008-01
- D10-052-00-007-01

**IN THE MATTER OF  
TRANSFER OF FUNDS – GENERAL FUND, SHERIFF: 19-T-246**

At the request of Melissa Caldwell, Accounts Payable/Receivable, a motion was made by Mr. Whiston to approve the following transfer of funds:

\*\*Reason – to complete payroll

From 1000-9019-540420 Fuel to 1000-9019-510122 Certified Wages in the amount of \$7,281.42

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis., “yea”

**IN THE MATTER OF  
TRANSFER OF FUNDS – GENERAL FUND, JUVENILE HOUSING: 19-T-247**

Mr. Whiston made a motion to approve the following transfer of funds:

\*\* to cover juvenile medical

From 1000-0120-590910 Transfer Out Debt to 1000-0635-530321 Juvenile Housing in the amount of \$8,362.96.

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis., “yea”

**IN THE MATTER OF  
APPROVAL FOR AUDITOR TO UNAPPROPRIATE/DECERTIFY AS NEEDED  
FOR YEAR END FINANCIALS: 19-R-982**

Mr. Whiston made a motion to approve the Morrow County Auditor to unappropriate or decertify as needed for year end financials.

Mr. Davis duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis., “yea”

**IN THE MATTER OF  
APPROVAL OF SNOW REMOVAL CONTRACT FOR THE MORROW COUNTY,  
OHIO, AIRPORT: 19-R-983**

Mr. Davis made a motion to approve the snow removal contract with Fisher’s Ag Service for 2020 as presented.

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” .., Mr. Davis., “yea”

There being no further matters to bring before the board, a motion to adjourn was made by

Mr. Whiston and duly seconded by Mr. Davis.

Roll Call Vote: ...,Mr. Castle..., “absent” ..,Mr. Whiston..., “yea” ..,Mr. Davis..., “yea”

We hereby certify the foregoing to be true and correct.

\_\_\_\_\_  
CHAIRMAN

\_\_\_\_\_  
CLERK

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ASSISTANT CLERK

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MORROW COUNTY COMMISSIONERS